



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2017 Biennium

Bill #	HB 560	Title:	Revise fund structure and budgetary process for board of accountants
Primary Sponsor:	Greg Hertz	Status:	As Introduced

- | | | |
|-----------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------------------|
| <input type="checkbox"/> Significant Local Gov Impact | <input checked="" type="checkbox"/> Needs to be included in HB 2 | <input type="checkbox"/> Technical Concerns |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> Dedicated Revenue Form Attached |

FISCAL SUMMARY

	<u>FY 2016 Difference</u>	<u>FY 2017 Difference</u>	<u>FY 2018 Difference</u>	<u>FY 2019 Difference</u>
Expenditures:				
State Special Revenue	(\$371,188)	(\$371,188)	(\$376,756)	(\$382,407)
Other	\$371,188	\$371,188	\$376,756	\$382,407
Revenue:				
State Special Revenue	(\$371,188)	(\$371,188)	(\$376,756)	(\$382,407)
Other	\$371,188	\$371,188	\$376,756	\$382,407
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: This bill revises the fund structure and budgeting process for the Board of Public Accountants and provides a statutory appropriation.

FISCAL ANALYSIS

Assumptions:

Department of Labor & Industry

- Currently, the revenue for the Board of Accountants is deposited into a state special revenue fund. Those funds are reviewed and approved by the legislature and appropriated in HB 2. HB 560 changes the fund type for deposit of the revenue to the enterprise fund type and provides a statutory appropriation. The budget for the board would no longer be included in HB 2. For purposes of this fiscal note, it is assumed that expenses remain at the 2014 level for the 2017 biennium. A 1.5% per year inflation factor is included for the 2019 biennium.
- 17-1-508, MCA, requires analysis of the statutory appropriation relative to the guidance in 17-1-508(3), MCA, to be published in the fiscal note. In reviewing and establishing statutory appropriations, the legislature shall consider the following guidelines.

YESNO

a. The money is from a continuing, reliable, and estimable source.	x	
b. The use of the appropriation or the expenditure occurrence is predictable and reliable.	x	
c. The authority exists elsewhere.	x	
d. An alternative appropriation method is available, practical, or effective.	x	
e. It appropriates state general fund money for purposes other than paying for emergency services.		x
f. The money is used for general purposes.		x
g. The legislature wishes to review expenditure and appropriation levels each biennium.	x	
h. An expenditure cap and sunset date are excluded.	x	

	<u>FY 2016 Difference</u>	<u>FY 2017 Difference</u>	<u>FY 2018 Difference</u>	<u>FY 2019 Difference</u>
<u>Fiscal Impact:</u>				
<u>Expenditures:</u>				
TOTAL Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Funding of Expenditures:</u>				
State Special Revenue (02)	(\$371,188)	(\$371,188)	(\$376,756)	(\$382,407)
Other	\$371,188	\$371,188	\$376,756	\$382,407
TOTAL Funding of Exp.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Revenues:</u>				
State Special Revenue (02)	(\$371,188)	(\$371,188)	(\$376,756)	(\$382,407)
Other	\$371,188	\$371,188	\$376,756	\$382,407
TOTAL Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures):</u>				
State Special Revenue (02)	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0

*Sponsor's Initials*_____
*Date*_____
*Budget Director's Initials*_____
Date